

**MONTANA BOARD OF PUBLIC ACCOUNTANTS**

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**ANNUAL FIRM REGISTRATION FORM**

**New This Year:** Each firm is required to annual register. Each firm that establishes or maintains satellite offices in the state for the practice of public accounting must provide a list of the location of each satellite office in this state at the time of annual registration.

**Per 37-50-101m MCA,** a firm is defined as a sole practice, sole proprietorship, partnership, professional corporation, or limited liability company engage in the practice of public accounting.

**Per 37-50-335, MCA, the following are required to register annually (forms are due by December 31):**

- ✓ All firms that establish or maintain offices **in this state** for the practice of public accounting
- ✓ All firms that do not have an office in this state but perform attest services and compilations for a client having its home office in this state

**Per 35-4-209, MCA, each CPA firm formed as a professional corporation (domestic or foreign) must annually file a statement of qualification setting forth the names and addresses of the directors and officers of the corporation by March 1 of each year.**

**PAC-FIRM-LIC-**\_\_\_\_\_

**NO FEE IS REQUIRED FOR ANNUAL FIRM REGISTRATION**

1. Firm Name: \_\_\_\_\_

2. Mailing Address: \_\_\_\_\_

\_\_\_\_\_

3. Physical Address (if different): \_\_\_\_\_

4. CPA responsible for annual firm registration: \_\_\_\_\_

License State / Number: \_\_\_\_\_

The Board's primary method of communication with licensees is email. Include the firm's preferred email address:

5. Office E-Mail Address: \_\_\_\_\_

6. Type of service(s) performed for **Montana** clients (please check all that apply):

This should be **ONLY** the level of services provided to Montana clients since the last firm annual registration.

\_\_\_\_\_ Tax and/or Bookkeeping \_\_\_\_\_ SSARS/Management Use Only Statements

\_\_\_\_\_ Engagement of non-issuer performed in accordance with PCAOB standards but not subject to PCAOB inspection

\_\_\_\_\_ Examination, review, or agreed upon procedures engagements performed in accordance to SSAE

\_\_\_\_\_ Compilations \_\_\_\_\_ Reviews

\_\_\_\_\_ Audits

\_\_\_\_\_ Yellow Book

\_\_\_\_\_ School Districts

\_\_\_\_\_ Federally Insured Depository Institutions subject to FDICIA

\_\_\_\_\_ HUD Programs

\_\_\_\_\_ State & Local Governments

\_\_\_\_\_ Defined Contribution Plans

\_\_\_\_\_ Defined Benefit Plans

\_\_\_\_\_ ERISA Health & Welfare Plans

\_\_\_\_\_ ESOP Plans

\_\_\_\_\_ Other ERISA Plans

\_\_\_\_\_ Carrying Broker-Dealers

7. Have any legal or disciplinary actions been instituted against the firm since either your initial firm registration in Montana or since your last annual firm registration, whichever occurred last?

\_\_\_\_\_ Yes \_\_\_\_\_ No

\* If yes, please attach copies of documents initiating each action and all final orders in accordance with 37-1-105, MCA. Failure to accurately furnish this information is grounds for denial or revocation of your license.

8. Is the office enrolled in the AICPA/MSCPA Peer Review Program?

\_\_\_\_\_ Yes \_\_\_\_\_ No

All firms enrolled in peer review must make peer review documents available to the Board on the secure AICPA/FSBA site. You may not opt out of providing this information to the Board.

9. Is the office subject to registration with the Public Company Accounting Oversight Board (PCAOB)?

\_\_\_\_\_ Yes \_\_\_\_\_ No

\* If yes, does the office perform audits of Montana public companies subject to securities laws?

\_\_\_\_\_ Yes \_\_\_\_\_ No

10. Does the firm meet the ownership requirements outlined in 37-50-330(1)(b), MCA?  
(i.e. Is majority of firm ownership by licensed CPA's?)

\_\_\_\_\_ Yes \_\_\_\_\_ No

11. Satellite office locations: \_\_\_\_\_

\_\_\_\_\_

**TO RENEW YOUR LICENSE ONLINE GO TO: [eBiz.mt.gov/pol](http://eBiz.mt.gov/pol)** (Online transactions must be completed no later than 11:59 PM, Mountain Time on the renewal deadline date. Failure to complete the transaction by 11:59 PM will result in the addition of a late fee.)

**TO RENEW BY MAIL:** This form must be **complete** and postmarked by December 31<sup>st</sup>.

**REMEMBER:**

- ✓ Professional Corporations (domestic or foreign) are required to annually file a statement of qualification setting forth the names and addresses of the directors and officers of the corporation by March 1 of each year. (35-4-209, MCA)

*I certify that the aforementioned information is true and correct to the best of my knowledge and belief.*

\_\_\_\_\_  
Signature of CPA Responsible for Firm Registration/Renewal

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name / Title

\_\_\_\_\_  
License #/State

The Board would appreciate you completing a one-question survey. This information will be used by the Board to assess firm size when determining an equitable fee for firm registration.

Firm Size (Total # of all CPAs at all firm office locations)

Select One

☐ 1-10

☐ 11-25

☐ over 25